

HR 3184

Streamlined Sales and Use Tax Act

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 25, 2003

Current Status: Referred to the Subcommittee on Commercial and Administrative Law.

Latest Action: Referred to the Subcommittee on Commercial and Administrative Law. (Oct 22, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/3184>

Sponsor

Name: Rep. Istook, Ernest J., Jr. [R-OK-5]

Party: Republican • **State:** OK • **Chamber:** House

Cosponsors (34 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bachus, Spencer [R-AL-6]	R · AL		Sep 25, 2003
Rep. Ballance, Frank W., Jr. [D-NC-1]	D · NC		Sep 25, 2003
Rep. Boozman, John [R-AR-3]	R · AR		Sep 25, 2003
Rep. Capuano, Michael E. [D-MA-8]	D · MA		Sep 25, 2003
Rep. Conyers, John, Jr. [D-MI-14]	D · MI		Sep 25, 2003
Rep. Delahunt, William D. [D-MA-10]	D · MA		Sep 25, 2003
Rep. Frank, Barney [D-MA-4]	D · MA		Sep 25, 2003
Rep. Isakson, Johnny [R-GA-6]	R · GA		Sep 25, 2003
Rep. LaHood, Ray [R-IL-18]	R · IL		Sep 25, 2003
Rep. Stenholm, Charles W. [D-TX-17]	D · TX		Sep 25, 2003
Rep. Green, Mark [R-WI-8]	R · WI		Oct 1, 2003
Rep. Tierney, John F. [D-MA-6]	D · MA		Oct 1, 2003
Rep. Frost, Martin [D-TX-24]	D · TX		Oct 2, 2003
Rep. Akin, W. Todd [R-MO-2]	R · MO		Oct 7, 2003
Rep. Weldon, Curt [R-PA-7]	R · PA		Oct 7, 2003
Rep. Gordon, Bart [D-TN-6]	D · TN		Oct 15, 2003
Rep. Janklow, William J. [R-SD-At Large]	R · SD		Oct 15, 2003
Rep. Price, David E. [D-NC-4]	D · NC		Oct 20, 2003
Rep. Allen, Thomas H. [D-ME-1]	D · ME		Oct 21, 2003
Rep. Peterson, Collin C. [D-MN-7]	D · MN		Oct 21, 2003
Rep. Miller, Brad [D-NC-13]	D · NC		Oct 28, 2003
Rep. McCollum, Betty [D-MN-4]	D · MN		Nov 4, 2003
Rep. Wamp, Zach [R-TN-3]	R · TN		Nov 4, 2003
Rep. Putnam, Adam H. [R-FL-12]	R · FL		Nov 5, 2003
Rep. Foley, Mark [R-FL-16]	R · FL		Nov 7, 2003
Rep. McCarthy, Karen [D-MO-5]	D · MO		Nov 18, 2003
Rep. Davis, Artur [D-AL-7]	D · AL		Nov 19, 2003
Rep. Van Hollen, Chris [D-MD-8]	D · MD		Jan 20, 2004
Rep. Green, Gene [D-TX-29]	D · TX		Mar 25, 2004
Rep. Davis, Tom [R-VA-11]	R · VA		Mar 31, 2004
Rep. Sabo, Martin Olav [D-MN-5]	D · MN		Apr 2, 2004
Rep. Oberstar, James L. [D-MN-8]	D · MN		May 18, 2004
Rep. Weiner, Anthony D. [D-NY-9]	D · NY		Jun 3, 2004
Rep. Davis, Jim [D-FL-11]	D · FL		Jun 14, 2004

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Oct 22, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 S 1736	Identical bill	Oct 15, 2003: Read twice and referred to the Committee on Finance.

Summary (as of Sep 25, 2003)

Streamlined Sales and Use Tax - Grants the consent of Congress to the November 12, 2002, Streamlined Sales and Use Tax Agreement.

Expresses the sense of Congress that such Agreement provides sufficient simplification and uniformity to warrant Federal authorization to States that are parties to the Agreement to require remote sellers to collect and remit the sales and use taxes of such States and of local taxing jurisdictions of such States. States that the purpose of this Act is to effectuate that limited authority, and not to grant additional authority unrelated to the accomplishment of that purpose.

States that once 10 States comprising at least 20 percent of the total population of all States imposing a sales tax have petitioned for membership under the Streamlined Sales and Use Tax Agreement, have been found to be in compliance with the Agreement pursuant to the terms of the Agreement, have become Member States under the Agreement, and the necessary operational aspects of the Agreement have been implemented, any Member State under the Agreement is authorized, notwithstanding any other provision of law, to require all sellers not qualifying for the small business exception provided by this Act to collect and remit sales and use taxes with respect to remote sales to purchasers located in such State.

Establishes minimum simplification requirements.

Actions Timeline

- **Oct 22, 2003:** Referred to the Subcommittee on Commercial and Administrative Law.
- **Sep 25, 2003:** Introduced in House
- **Sep 25, 2003:** Introduced in House
- **Sep 25, 2003:** Referred to the House Committee on the Judiciary.